

UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF WEST VIRGINIA
MARTINSBURG

FILED
SEP 17 2019
U.S. DISTRICT COURT-WVND
MARTINSBURG, WV 25401

UNITED STATES OF AMERICA,

v.

JUAN DAVID MORENO,

Defendant.

Criminal No.

3:19CR54

Violations:

18 U.S.C. § 1028A(a)(1)

18 U.S.C. § 1343

INDICTMENT

The Grand Jury charges that:

COUNTS ONE THROUGH TWENTY-SEVEN

(Wire Fraud)

1. From in or around January 2015, and continuing through February 11, 2017, in Berkeley County, in the Northern District of West Virginia, and elsewhere, the defendant, **JUAN DAVID MORENO**, devised and intended to devise a scheme and artifice to defraud the Internal Revenue Service (hereinafter "IRS") and to obtain money by means of false and fraudulent pretenses, representations, and promises.

The Scheme to Defraud

It was part of the scheme to defraud that:

2. The defendant, **JUAN DAVID MORENO**, unlawfully obtained the means of identification of other individuals, including their names, dates of birth and Social Security numbers.

3. The defendant, **JUAN DAVID MORENO**, used identification of other individuals to obtain access to the IRS eAuthentication Online Taxpayer System for those individuals.

4. The defendant, **JUAN DAVID MORENO**, used identification of other individuals to obtain the Electronic Filing Pin (EFP) numbers for those individuals from the IRS.

5. The defendant, **JUAN DAVID MORENO**, used other identification of other individuals to obtain income tax transcripts for those individuals from the IRS.

6. The defendant, **JUAN DAVID MORENO**, used identification of other individuals to obtain access to the IRS “Where’s My Refund” portal for those individuals.

7. The defendant, **JUAN DAVID MORENO**, used identification of other individuals to file federal income tax returns, which claimed tax refunds were owed. At all relevant times, these returns were processed at an IRS facility in Martinsburg, West Virginia.

8. The defendant, **JUAN DAVID MORENO**, directed tax refunds to be deposited into bank accounts addressed to his residence in Miramar, Florida.

9. The total amount claimed by the fraudulent returns in the scheme was at least \$86,525.

The Wire Communications

10. On or about the dates listed below, the defendant, **JUAN DAVID MORENO**, for the purpose of executing the scheme and artifice to defraud described above and attempting to do so, caused to be transmitted by means of wire communication in interstate commerce writings, signs, signals, pictures and sounds for the purpose of executing such scheme and did aid, abet, counsel, command, induce, procure and willfully cause the transmission of the following wire communications in interstate commerce, each transmission constituting a separate count:

COUNT	DATE	WIRE COMMUNICATION
1	1/30/2015	IRS eAuthentication Online Taxpayer System access to obtain the electronic taxpayer transcript in the name of A.U., which was transmitted from Florida and received at the IRS Front End Processor in Martinsburg, West Virginia
2	2/11/2015	Electronic tax return in the name of R.A. claiming a tax refund of \$4,180, which was transmitted from Florida and received at the IRS Front End Processor in Martinsburg, West Virginia
3	2/16/2015	Electronic tax return in the name of J.C. claiming a tax refund of \$958, which was transmitted from Florida and received at the IRS Front End Processor in Martinsburg, West Virginia
4	2/16/2015	Electronic tax return in the name of E.F. claiming a tax refund of \$1,000, which was transmitted from Florida and received at the IRS Front End Processor in Martinsburg, West Virginia
5	3/10/2015	Electronic tax return in the name of V.W. claiming a tax refund of \$944, which was transmitted from Florida and received at the IRS Front End Processor in Martinsburg, West Virginia
6	3/18/2015	Electronic tax return in the name of L.B. claiming a tax refund of \$843, which was transmitted from Florida and received at the IRS Front End Processor in Martinsburg, West Virginia
7	3/18/2015	IRS eAuthentication Online Taxpayer System access to obtain the electronic taxpayer transcript in the name of A.J., which was transmitted from Florida and received at the IRS Front End Processor in Martinsburg, West Virginia
8	3/19/2015	IRS eAuthentication Online Taxpayer System access to obtain the electronic taxpayer transcript in the name of S.A., which was transmitted from Florida and received at the IRS Front End Processor in Martinsburg, West Virginia
9	3/19/2015	Electronic tax return in the name of A.J. claiming a tax refund of \$8,345, which was transmitted from Florida and received at the IRS Front End Processor in Martinsburg, West Virginia
10	3/21/2015	Electronic tax return in the names of S.A and R.A. claiming a tax refund of \$4,873, which was transmitted from Florida and received at the IRS Front End Processor in Martinsburg, West Virginia
11	4/5/2015	IRS eAuthentication Online Taxpayer System access to obtain the electronic taxpayer transcript in the name of L.M., which was transmitted from Florida and received at the IRS Front End Processor in Martinsburg, West Virginia

12	4/5/2015	Electronic tax return in the name of L.M. claiming a tax refund of \$5,207, which was transmitted from Florida and received at the IRS Front End Processor in Martinsburg, West Virginia
13	11/17/2016	IRS eAuthentication Online Taxpayer System access to obtain the electronic taxpayer transcript in the name of J.M., which was transmitted from Florida and received at the IRS Front End Processor in Martinsburg, West Virginia
14	11/18/2016	IRS eAuthentication Online Taxpayer System access to obtain the electronic taxpayer transcript in the name of J.M., which was transmitted from Florida and received at the IRS Front End Processor in Martinsburg, West Virginia
15	11/19/2016	IRS eAuthentication Online Taxpayer System access to obtain the electronic taxpayer transcript in the name of R.M., which was transmitted from Florida and received at the IRS Front End Processor in Martinsburg, West Virginia
16	11/21/2016	IRS eAuthentication Online Taxpayer System access to obtain the electronic taxpayer transcript in the name of J.M., which was transmitted from Florida and received at the IRS Front End Processor in Martinsburg, West Virginia
17	11/23/2016	IRS eAuthentication Online Taxpayer System access to obtain the electronic taxpayer transcript in the name of J.M., which was transmitted from Florida and received at the IRS Front End Processor in Martinsburg, West Virginia
18	11/25/2016	IRS eAuthentication Online Taxpayer System access to obtain the electronic taxpayer transcript in the name of J.M., which was transmitted from Florida and received at the IRS Front End Processor in Martinsburg, West Virginia
19	11/26/2016	IRS eAuthentication Online Taxpayer System access to obtain the electronic taxpayer transcript in the name of J.M., which was transmitted from Florida and received at the IRS Front End Processor in Martinsburg, West Virginia
20	11/27/2016	IRS eAuthentication Online Taxpayer System access to obtain the electronic taxpayer transcript in the name of J.M., which was transmitted from Florida and received at the IRS Front End Processor in Martinsburg, West Virginia
21	1/18/2017	Electronic tax return in the name of D.C. claiming a tax refund of \$3,121, which was transmitted from Florida and received at the IRS Front End Processor in Martinsburg, West Virginia
22	1/21/2017	IRS "Where's My Refund" portal access in the name of M.M., which was transmitted from Florida and received at the IRS Front End Processor in Martinsburg, West Virginia
23	1/28/2017	IRS "Where's My Refund" portal access in the name of R.M., which was transmitted from Florida and received at the IRS Front End Processor in Martinsburg, West Virginia

24	1/28/2017	IRS "Where's My Refund" portal access in the name of M.M., which was transmitted from Florida and received at the IRS Front End Processor in Martinsburg, West Virginia
25	1/28/2017	IRS "Where's My Refund" portal access in the name of P.M., which was transmitted from Florida and received at the IRS Front End Processor in Martinsburg, West Virginia
26	1/28/2017	IRS "Where's My Refund" portal access in the name of P.M., which was transmitted from Florida and received at the IRS Front End Processor in Martinsburg, West Virginia
27	2/11/2017	IRS "Where's My Refund" portal access in the name of R.M., which was transmitted from Florida and received at the IRS Front End Processor in Martinsburg, West Virginia

All in violation of Title 18, United States Code, Section 1343.

COUNTS TWENTY-EIGHT THROUGH FIFTY-FOUR

(Aggravated Identity Theft)

1. Paragraphs 1 through 10 of Count One above are incorporated herein by reference as if repeated and re-alleged in full.
2. On or about the dates specified as to each count below, in Berkeley County, in the Northern District of West Virginia, and elsewhere, the defendant, **JUAN DAVID MORENO**, did, without lawful authority, knowingly transfer, possess and use means of identification, that is, individuals' names, Social Security numbers and dates of birth of the following persons, during in and relation to the offense of wire fraud, a violation of 18 U.S.C. § 1343:

COUNT	OFFENSE DATE	VICTIM(S)
28	1/30/2015	A.U.
29	2/11/2015	R.A.
30	2/16/2015	J.C.
31	2/16/2015	E.F.
32	3/10/2015	V.W.
33	3/18/2015	L.B.
34	3/18/2015	A.J.
35	3/19/2015	S.A.
36	3/19/19	A.J.
37	3/21/2015	S.A and R.A.
38	4/5/2015	L.M.
39	4/5/2015	L.M.
40	11/17/2016	J.M.
41	11/18/2016	J.M.
42	11/19/2016	R.M.
43	11/21/2016	J.M.
44	11/23/2016	J.M.
45	11/25/2016	J.M.
46	11/26/2016	J.M.
47	11/27/2016	J.M.
48	1/18/2017	D.C.
49	1/21/2017	M.M.
50	1/28/2017	R.M.
51	1/28/2017	M.M.
52	1/28/2017	P.M.
53	1/28/2017	P.M.
54	2/11/2017	R.M.

All in violation of Title 18, United States Code, Section 1028A.

FORFEITURE ALLEGATION

1. Pursuant to Title 28, United States Code, Section 2461(c), Title 18, United States Code, Sections 981(a)(1)(C), 1956(c)(7)(D) and 1961(1), and Title 21, United States Code, Section 853, upon obtaining a conviction with respect to any of the wire fraud offenses charged in Counts One through Twenty-Seven of the Indictment, it is the intention of the United States to seek at sentencing the forfeiture of any property of any kind which constitutes or is derived from proceeds traceable to a violation of Title 18, United States Code, Section 1343, including a money judgment of at least \$86,525.

2. Pursuant to Title 28, United States Code, Section 2461(c), the government will seek forfeiture of substitute property up to the value of property subject to direct forfeiture that is not available for forfeiture on account of any act or omission contemplated by Title 21, United States Code, Section 853(p)(1).

A True Bill,

/s/ _____
Grand Jury Foreperson

/s/ WILLIAM J. POWELL _____
WILLIAM J. POWELL
UNITED STATES ATTORNEY

Shawn M. Adkins
Assistant United States Attorney